

# Yogya Enterprises Limited

REGISTERED OFFICE: 203, Gupta Arcade, Shreshtha Vihar Market, New Delhi-110092

Part-1

(Rs. in Lacs)

Statement of Audited financial Results for the Half and Year Ended on 31/03/2015					
Sr. No.	Particulars	Six Months Ended on		Year Ended	
		31/03/2015 (Audited)	31/03/2014 (Audited)	31/03/2015 (Audited)	31/03/2014 (Audited)
1	<b>Income from operations</b>				
	Net sales/ income from operations (Net of excise duty)	1756.17	1072.73	2634.84	1234.85
	Other operating income	0.40	-	0.40	-
	<b>Total income from operations (net)</b>	<b>1756.57</b>	<b>1072.73</b>	<b>2635.24</b>	<b>1234.85</b>
2	<b>Expenses</b>				
	(a) Cost of materials consumed	-	-	-	-
	(b) Purchases of stock-in-trade	1,840.39	1,071.05	2,721.77	1,227.17
	(c) Changes in inventories of finished goods, work-in-progress and stock-intrade	(105.76)	(7.98)	(117.59)	(7.98)
	(d) Employee benefits expense	6.52	5.47	9.86	11.02
	(e) Depreciation and amortisation expense	4.68	1.86	6.64	3.72
	(f) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	10.07	1.77	15.11	2.42
	<b>Total expenses</b>	<b>1,755.90</b>	<b>1,072.17</b>	<b>2,635.79</b>	<b>1,236.35</b>
	<b>Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)</b>	<b>0.67</b>	<b>0.56</b>	<b>-0.55</b>	<b>(1.50)</b>
3	Other income	2.35	3.67	6.18	7.30
	<b>Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4)</b>	<b>3.02</b>	<b>4.23</b>	<b>5.63</b>	<b>5.80</b>
5	Finance costs	0.76	0.44	0.91	0.70
	<b>Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5+/-6)</b>	<b>2.26</b>	<b>3.79</b>	<b>4.72</b>	<b>5.10</b>
7	Exceptional items	-	-	-	-
	<b>Profit / (Loss) from ordinary activities before tax (7 + 8)</b>	<b>2.26</b>	<b>3.79</b>	<b>4.72</b>	<b>5.10</b>
9	Tax expense	1.52	1.11	2.28	1.15
	<b>Net Profit / (Loss) from ordinary activities after tax (9 + 10)</b>	<b>0.74</b>	<b>2.68</b>	<b>2.44</b>	<b>3.95</b>
11	Extraordinary items	0.41	-	0.41	-
	<b>Net Profit / (Loss) for the period (11 + 12)</b>	<b>0.33</b>	<b>2.68</b>	<b>2.03</b>	<b>3.95</b>
13	Share of profit / (loss) of associates*	-	-	-	-
14	Minority interest *	-	-	-	-
	<b>Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13 + 14 + 15) *</b>	<b>0.33</b>	<b>2.68</b>	<b>2.03</b>	<b>3.95</b>
16	Paid-up equity share capital (Face Value of the Share shall be indicated)	250.00	100.50	250.00	100.50
17	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	6.60	4.57
18	<b>Earnings per share (before extraordinary items) (of Rs. 10/- each) (not annualised):</b>				
19(i)	(a) Basic	0.02	0.27	0.14	0.39
	(b) Diluted	0.02	0.27	0.14	0.39
19(ii)	<b>Earnings per share (after extraordinary items) (of Rs. 10/- each) (not annualised):</b>				
	(a) Basic	0.02	0.27	0.14	0.39
	(b) Diluted	0.02	0.27	0.14	0.39
	See accompanying note to the financial results				
	* Applicable in the case of consolidated results.				
Note:	The classification / disclosure of items in the financial results shall be in accordance with the Revised Schedule VI of the Companies Further to the above, profit/loss from discontinuing operations, if any, included in the above shall be disclosed with details thereof.				

*Handwritten signatures: Rajendra, Monika*

## Yogya Enterprises Limited

203, Gupta Arcade, Shreshtha Vihar Market, Delhi 110092

Phone: 011-43763300, Mobile: 9818001008, Website: www.yogya.co.in, Email: md@yogya.co.in

CIN: U51909DL2010PLC208333



## Part II

Selected Information for the Year ended on 31/03/2015					
Sr.No.	Particulars	Figures for the Half Year Ended on		Figures for the Year Ended	
		31/03/2015	31/03/2014	31/03/2015	31/03/2014
		(Audited)	(Audited)	(Audited)	(Audited)
<b>A</b>	<b>PARTICULARS OF SHAREHOLDING</b>				
<b>1</b>	<b>Public Shareholding</b>				
	No of Shares	750000	55500	750000	55500
	Percentage of shareholding	30.00	5.52	30.00	5.52
<b>2</b>	<b>Promoters and Promoters Group Shareholding**</b>				
	<b>a) Pledged / Encumbered</b>	Nil	Nil	Nil	Nil
	Number of shares				
	Percentage of shares(as a % of the total shareholding of promoter and promoter group)	Nil	Nil	Nil	Nil
	Percentage of shares(as a % of the total shareholding of total share capital of the company)	Nil	Nil	Nil	Nil
	<b>B) Non-encumbered</b>				
	Number of shares	1,750,000	949,500	1,750,000	949,500
	Percentage of shares (as a % total shareholding of promoter and promoter group)	100	100	100	100
	<b>Percentage of shares (as a % total shares capital of the company)</b>	<b>70.00</b>	<b>94.48</b>	<b>70.00</b>	<b>94.48</b>
<b>Particulars</b>					
<b>Investor Compliants (quarter basis)</b>					
<b>B</b>					
	Pending at the beginning				
	Received during the quarter				
	Disposed of during the quarter				
	Remaining unresolved at the end of the quarter				

## Notes:

- The figures of the six month period ended March 31, 2015 are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures upto six month period ended september 30 , 2014 of the current Financial Year. The previous financial year/ period figures has been regrouped/ reclassified wherever necessary to confirm the current financial year and 12 months ended presentation.
- The above results were reviewed and recommended by the audit committee and approved by the Board of Directors at its meeting held on May 27, 2015. These results have been audited by the Statutory Auditors of the Company.
- Effective from April 1, 2014 the company has charged depreciation based on the revised remaining usefull life of the asset as per the requirement of Part C of Schedule II of the Companies Act, 2013.
- This statement is as per Clause 43 of the Listing Agreement
- EPS has been calculated on the basis of weighted average of Shares.
- Company came out with Public Issue of 10 Lakhs shares of Face Value of Rs. 10/- each issued at a premium of Rs. 5/- which is open for subscription for Public from 25.03.2015 to 30.03.2015. The issue was duly subscribed and the Initial Public Offer money was deposited in ESCROW Account. The Shares against this money was allotted on 10th April, 2015.
- Company has only one segemnt & hence no separate segment result has been given.
- Extraordinary items include Prior Period Expenses.

For Yogya Enterprises Limited

 Place: New Delhi  
 Date: 27-05-2015

 RAJEEV GUPTA  
 (DIRECTOR)  
 DIN : 00603828

 MONICA GUPTA  
 (DIRECTOR)  
 DIN : 01559355

**Yogya Enterprises Limited**

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**STRG & ASSOCIATES**  
CHARTERED ACCOUNTANTS

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Phone : 2701 2828, 2702 2828, 2703 2828 Fax: 2701 2727  
Website : [www.strggroup.com](http://www.strggroup.com)

## INDEPENDENT AUDITOR'S REPORT

To the Members of M/S YOGYA ENTERPRISES LIMITED

### Report on the Financial Statements

We have audited the accompanying financial statements of **M/s Yogya Enterprises Limited** ('the Company'), which comprises the Balance Sheet as at **31<sup>st</sup> March, 2015** and the statement of Profit and Loss, Cash Flow Statement of the company for the year ended and a summary of significant accounting policies and other explanatory information.

### Management's Responsibility for the financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 with respect to preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the Accounting Standards referred in Section 133 of the Companies Act, 2013 ("the Act"), read with Rule 7 of the Companies (Accounts) Rule, 2014. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view, safeguarding of the assets of the company, selection and application of appropriate accounting policies, making judgments and estimates that are reasonable and prudent and are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing specified under section 143(10), issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.





We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) In the case of the balance sheet, of the state of affairs of the Company as at **31<sup>st</sup> March 2015**; and
- b) In the case of statement of profit and loss, of the profit for the year ended on that date.
- c) In the case of the cash flow statement, of the cash flows for the year ended on that date.

### **Emphasis of Matters**

We draw attention to following matters in the notes to the financial statements:

- a) As certified by the management and relied upon by us in the matter that no lawsuit filed against the company.

### **Report on Other Legal and Regulatory Requirements**

1. *We have not reported on internal financial control system as the same has been deferred by Ministry of Corporate Affairs, Government of India, Notification No. G.S.R 722(E) dated 14<sup>th</sup> October, 2014.*
2. As required by the Companies (Auditor's Report) Order, 2015 issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the Annexure a statement on the matters specified in paragraphs 3 and 4 of the Order.
3. As required by section 143(3) of the Act, we report that:
  - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
  - b) In our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books
  - c) The Balance Sheet, Statement of Profit and Loss, and Cash Flow Statement dealt with by this Report are in agreement with the books of account.
  - d) In our opinion, the Balance Sheet, Statement of Profit and Loss, and Cash Flow Statement comply with the Accounting Standards referred to in section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.





- e) On the basis of written representations received from the directors as on March 31<sup>st</sup>, 2015, taken on record by the Board of Directors, none of the directors is disqualified as on March 31<sup>st</sup> 2015, from being appointed as a director section 164(2) of the Companies Act, 2013
- f) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the companies (Audit and Accounts) Rules, 2014, in our opinion and to the best of our information and according to the explanation given to us:
- i) The Company does not have any pending litigation which would impact its financial position.
  - ii) The Company did not have any Long-term contracts including derivative contracts for which there were any material foreseeable losses.
  - iii) There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

For STRG & ASSOCIATES  
CHARTERED ACCOUNTANTS  
FRN: 014826N

CA Rakesh Gupta  
Partner  
M.No.: 094040

Place : New Delhi  
Date : 27.05.2015